

Connecticut Legislative Program Review & Investigations Committee
State and Local Tax Policy Forum:
Principles and Practical Experiences

Expert Panelists: Biographies

Ronald Snell is director of the Economic, Fiscal, and Human Resources Division in the Denver office of the National Conference of State Legislatures, which includes the Denver NCSL office's programs in education, health, criminal justice and fiscal affairs. Those programs provide research, technical assistance to legislatures and training sessions for legislators and staff. He has been a member of the NCSL staff since 1988, and previously was on the fiscal staff of the Oklahoma House of Representatives. He also has taught at the University of Oklahoma and at San Diego State University.

Snell has published numerous articles and papers on state fiscal affairs and budget processes in state legislatures and tracks state policy on public retirement system policy. He edited the joint NCSL/National Governors' Association book *Financing State Government in the 1990s*. His other publications are on the subjects of state budgeting processes and policy, economic development policy, and retirement issues. In 2001 and 2002, he staffed NCSL's Task Force on Protecting Democracy, which made recommendations to legislatures on emergency preparedness and the state role in responding to the events of September 11, and staff's NCSL's new Task Force on Homeland Security. His newest book, *New Realities in State Finance*, was published in 2004.

Michael Bell is a research professor at the George Washington University Institute for Public Policy, State and Local Fiscal Policy Research Program. He is also president of the MEB Associates, Inc., and executive director of the Coalition for Effective Local Democracy, a nonprofit working to strengthen local democratic governance. Dr. Bell's background is public finance, with a specific focus on state and local finances and intergovernmental relations. He has recently been involved in projects to strengthen the capacity of local self-government in newly emerging democracies through in-country workshops, internships, study tours, expert missions and research projects. Recent projects in South Africa have focused on strengthening local democratic governance by encouraging greater citizen participation and strengthening local property tax administration. Dr. Bell is a member of the transportation and economic development committee of the Transportation Research Board, National Research Council, and a member of the editorial board of *Public Works Management and Policy*. Before forming MEB Associates, Inc., Dr. Bell was principal research scientist at the John Hopkins University Institute for Policy Studies and taught in the Institute's Masters in Policy Studies Program (MAPS). Dr. Bell has edited five books and published articles in several journals including *National Tax Journal*, *Public Finance*, *Urban Studies*, *Journal of Urban Economics*, *Environment and Planning C: Government and Policy*, *Public Budgeting and Finance*, and *The Regionalist*.

Kim Rueben is a senior research associate at the Tax Policy Center and the Urban Institute. She examines issues of state and local public finance focusing on state budget

and tax issues, intergovernmental relations, municipal bond markets, capital markets and the economics of education. She has recently completed studies on California's infrastructure financing, teacher turnover in California and the impact of repealing Federal deductibility of state and local taxes. Prior to working at the Urban Institute she was a research fellow at the Public Policy Institute of California where she is currently an Adjunct Fellow. She also is a member of the executive board of the American Education Finance Association. Dr. Rueben holds a Ph.D. in economics from the Massachusetts Institute of Technology, an M.S. in Economics from the London School of Economics and a B.S. in Applied Math-Economics from Brown University.

Daphne A. Kenyon has twenty-five years of professional experience in the field of public finance. She is currently serving as Visiting Fellow at the Lincoln Institute of Land Policy and Principal of D.A. Kenyon & Associates, a public finance consulting firm. Prior positions include president of the Josiah Bartlett Center for Public Policy, professor and chair of the Economics Department at Simmons College, senior economist with the U.S. Department of the Treasury and the Urban Institute, and assistant professor at Dartmouth College. Her research and consulting have focused on state and local public finance, education policy, health care policy and taxation. Since 1999, she has worked on school finance and property tax reform issues as a consultant, think-tank president, and faculty member for the Lincoln Institute of Land Policy. While as senior economist at the Urban Institute, Kenyon worked on tax reform projects for Nevada, New Jersey and Texas. Kenyon earned her B.A. in Economics from Michigan State University and her M.A. and Ph.D. in Economics from the University of Michigan.

Ranjana Madhusudhan is a Senior Research Economist at the New Jersey Department of Treasury. She specializes in tax policy, tax administration, revenue forecasting and analysis. She was the principal researcher for the New Jersey Racing Industry Study Commission project commissioned by Governor Whitman. She was involved with a study examining the tax policy implications of interstate branch banking for New Jersey. She has also worked for the New Jersey State and Local Expenditure and Revenue Policy Commission, and for the World Bank analyzing issues in fiscal decentralization, housing finance, and public sector investments. Dr. Madhusudhan received her Ph.D. in economics from the Maxwell School of Citizenship and Public Affairs at Syracuse University. She is a past member of the National Tax Association Executive Board and incoming 2nd Vice President. She was the Program Chair for the NTA Annual 2002 Conference. She has held various Committee chair positions, including on Banking and Gaming Committees. Dr. Madhusudhan is currently serving on the Editorial Board of Public Budgeting & Finance.

Robert Cline is National Director of State and Local Tax Policy Economics at Ernst & Young LLP in Washington, DC. In addition, he is National Director of E&Y's economic and fiscal impact analysis practice. He has extensive state and local tax policy and research experience having served as Tax Research Director in the Michigan Department of Management and Budget and in the Minnesota Department of Revenue. He has directed or participated in tax reform and tax policy studies, tax modeling projects, state and local fiscal studies and economic impact studies in over 35 states.

He has directed state tax policy studies in Michigan, Pennsylvania, Massachusetts, Maryland, New Hampshire, Illinois and Virginia. He directed the recent state and local business tax studies for the Council on State Taxation. Most recently, he served as a technical consultant to the Ohio Business Roundtable tax reform project.

Dr. Cline has served as a business representative on the National Tax Association Board of Directors. He taught public finance in the economics programs at the University of Michigan, Georgia State University, Hope College, and the University of Minnesota's Humphrey Institute.

Dr. Cline holds a Ph.D. and an M.A. degree in economics from the University of Michigan and a B.A. in economics from the College of William and Mary.

Darcy Rollins is a policy analyst with the New England Public Policy Center, a new venture of the Federal Reserve Bank of Boston dedicated to improving the quality of analysis on economic and public policy issues that affect the region. Prior to joining the Center, Darcy was a Program Director at the Maine Development Foundation, a nonprofit organization that provided organizational and research support to support state and local economic development initiatives. While at the Foundation, Darcy served as the principal analyst and author of the Maine Economic Growth Council's annual economic indicators report, *Measures of Growth*, led the Foundation's Policy Leaders Academy and directed the Maine Downtown Center. Before being employed in her home state of Maine, Darcy worked for the Resource Renewal Institute in California, where she analyzed sustainable development policies and programs at the state, local and national levels. Darcy received her masters in public policy from Tufts University and B.A. in political science from Colgate University.